

CERTIFICATE OF SERVICE

I certify that on this May 14, 2019 I electronically signed and filed the foregoing document with the Clerk of the Court using the CM/ECF electronic filing system for the United States District Court of the Western District of Missouri, which sent notice of electronic filing to the following attorney of record:

Greg Mokodean
U.S. Department of Justice
Office of Special Litigation
Tax Division
P.O. Box 7238
Washington, D.C. 20044
Gregory.L.Mokodean@usdoj.gov

And

Timothy A. Garrison
United States Attorney's Office
901 St. Louis Street, Suite 500
Springfield, MO 65806-2511
Timothy.Garrison@usdoj.gov

ATTORNEYS FOR DEFENDANT

/s/ Matthew L. Hood
Matthew L. Hood, Missouri Bar #56205
Attorney for Plaintiff